

No. 319, A.]

[Published May 12, 1949.

**CHAPTER 94.**

AN ACT to amend 72.15 (3) of the statutes, relating to fees of additional appraiser in county court inheritance tax matters.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

72.15 (3) of the statutes is amended to read:

72.15 (3) If the county court without appointing such special appraiser decide to hear evidence as to the cash value of the estate for inheritance tax purposes, the court may, at the time of the appointment of the regular appraisers of the estate, or at any time thereafter, on its own motion, or on motion of the public administrator, designate an ad-

ditional third appraiser to represent the county and state, and such additional appraiser shall report the inventory and appraisal of said property with the other appraisers; or, in case of failure to agree, in a separate report, and be entitled \* \* \* for such appraisal *to an amount to be fixed by the county court in its discretion, which amount* \* \* \* shall be paid on the certificate of the county judge by the county treasurer out of any of the state's inheritance tax funds he may have in his possession.

Approved May 10, 1949.

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